

**STATEMENT 1
LONG LAKE RANCH CDD
PROPOSED BUDGET FY 2022
GENERAL FUND (O&M)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2021 YTD - MARCH	FY 2022 PROPOSED	VARIANCE 2021-2022
REVENUE							
SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 1,028,051	\$ 951,520	\$ 949,424	\$ 879,787	\$ 867,378	\$ 1,216,277	\$ 336,490
INTEREST REVENUE	186	504	301	-	146	-	-
MISCELLANEOUS	3,067	3,575	2,056	-	5,673	-	-
FUND BALANCE FORWARD	-	-	-	-	-	75,000	75,000
TOTAL REVENUE	1,031,304	955,599	951,780	879,787	873,197	1,291,277	411,490
EXPENDITURES							-
FINANCIAL AND ADMINISTRATIVE:							-
1 BOARD OF SUPERVISORS SALARIES	3,300	4,612	6,400	5,200	4,600	9,600	4,400
2 PAYROLL TAXES (BOS STAFF)	-	-	-	-	148	734	734
3 PAYROLL SERVICE FEES	-	-	-	-	168	600	600
4 ADMINISTRATIVE SERVICES	4,500	4,500	4,500	3,875	2,000	3,610	(265)
5 MANAGEMENT CONSULTING SERVICES	18,500	18,500	18,500	17,458	8,833	18,530	1,072
6 FINANCIAL & REVENUE COLLECTIONS	3,600	3,600	3,600	3,933	1,933	3,850	(83)
7 ASSESSMENT ROLL	5,000	5,000	5,000	5,000	5,000	-	(5,000)
8 ACCOUNTING SERVICES	17,700	17,700	17,700	19,533	10,783	16,850	(2,683)
9 BANK FEES	-	-	-	-	34	150	150
10 MEETING OVERCHARGES	1,023	191	-	-	160	500	500
11 AUDITING	6,392	6,469	5,892	6,400	78	6,000	(400)
12 REGULATORY AND PERMIT FEES	775	175	175	175	175	175	-
13 TAX COLLECTOR / PROPERTY APPRAISER FEES	150	150	150	-	205	250	250
14 LEGAL ADVERTISEMENTS	4,090	1,480	2,245	1,500	1,308	1,500	-
15 ENGINEERING SERVICES	15,237	12,650	12,493	17,000	8,723	17,000	-
16 TECHNOLOGY SERVICES & WEBSITE ADMIN	1,200	1,821	2,663	4,238	2,238	2,015	(2,223)
17 LEGAL SERVICES	25,866	33,340	49,847	20,000	17,262	30,000	10,000
18 TOTAL FINANCIAL & ADMINISTRATIVE	107,333	110,188	129,165	104,312	63,649	111,364	7,052
INSURANCE:							-
21 INSURANCE (PUBLIC OFFICIALS & PROPERTY & CASUALTY)	5,000	5,000	5,125	5,638	5,381	5,919	281
22 PROPERTY INSURANCE	10,133	11,119	11,676	12,844	12,845	14,130	1,286
23 TOTAL INSURANCE	15,133	16,119	16,801	18,482	18,226	20,049	1,567
DEBT SERVICE ADMINISTRATION:							-
26 DISCLOSURE REPORT	7,000	7,100	7,000	3,333	1,333	3,850	517
27 ARBITRAGE REBATE REPORT	1,000	1,000	500	1,000	1,150	1,300	300
28 TRUSTEE FEES	11,978	10,636	10,842	10,500	10,326	11,152	652
29 TOTAL DEBT SERVICE ADMINISTRATION	19,978	18,736	18,342	14,833	12,809	16,302	1,469
UTILITIES:							-
32 UTILITIES - ELECTRICITY	40,969	43,276	54,668	44,000	23,054	57,200	13,200
33 UTILITIES - STREETLIGHTS	172,150	147,467	146,798	147,500	100,101	159,600	12,100
34 UTILITIES - WATER/SEWER	32,004	32,821	24,392	33,000	10,836	33,000	-
35 UTILITIES - SOLID WASTE REMOVAL	-	907	960	-	480	960	960
36 TOTAL UTILITIES	245,123	224,471	226,818	224,500	134,471	250,760	26,260
SECURITY:							-
39 SECURITY MONITORING SERVICES	16,354	16,872	15,629	17,000	8,740	6,252	(10,748)
40 SECURITY MISCELLANEOUS EXPENSE (EQUIP REPAIRS & MAINTENANCE, ACCESS CARDS)	-	-	-	-	5,985	9,000	9,000

**PROPOSED BUDGET FY 2022
GENERAL FUND (O&M)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2021 YTD - MARCH	FY 2022 PROPOSED	VARIANCE 2021-2022
TOTAL SECURITY	16,354	16,872	15,629	17,000	14,725	15,252	(1,748)
PHYSICAL ENVIRONMENT:							
FIELD SERVICES (DPFG)	6,000	8,400	8,400	5,567	-	4,815	(752)
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	5,347	2,286	1,839	2,500	600	2,500	-
AQUATIC MAINTENANCE	29,520	29,515	37,845	29,520	12,900	29,520	-
MITIGATION AREA MONITORING & MAINTENANCE	3,100	2,000	4,200	2,000	450	3,100	1,100
AQUATIC PLANT REPLACEMENT	-	-	-	2,500	-	2,500	-
STORMWATER SYSTEM MAINTENANCE	6,591	256	407	500	76	500	-
MIDGE FLY TREATMENTS	15,458	21,000	5,250	-	-	-	-
FISH STOCKING	-	-	-	11,100	3,700	11,100	-
LAKE & POND MAINTENANCE	23,039	600	2,400	2,000	-	2,000	-
ENTRY & WALLS MAINTENANCE	4,350	14,428	6,617	6,000	5,535	5,500	(500)
LANDSCAPE MAINTENANCE - CONTRACT	235,109	183,982	177,172	184,000	82,266	183,982	(18)
LANDSCAPE REPLACEMENT MULCH	62,503	39,058	33,296	50,000	-	46,000	(4,000)
LANDSCAPE REPLACEMENT ANNUALS	17,394	16,485	22,576	17,500	-	24,000	6,500
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	8,783	9,625	5,847	10,000	15,585	25,000	15,000
OTHER LANDSCAPE -FIRE ANT TREAT	2,308	-	-	1,500	2,360	1,500	-
IRRIGATION REPAIRS & MAINTENANCE	2,808	1,529	6,363	2,500	4,673	6,000	3,500
DECORATIVE LIGHT MAINTENANCE	13,200	11,500	-	5,000	9,050	9,050	4,050
TOTAL PHYSICAL ENVIRONMENT	435,510	340,664	312,212	332,187	137,195	357,067	24,880
ROAD & STREET FACILITIES							
SIDEWALK REPAIR & MAINTENANCE	-	-	2,200	1,000	-	1,000	-
ROADWAY REPAIR & MAINTENANCE	-	595	5,665	1,000	-	1,000	-
SIGNAGE REPAIR & REPLACEMENT	-	-	-	2,500	3,073	2,500	-
TOTAL ROAD & STREET FACILITIES	-	595	7,865	4,500	3,073	4,500	-
PARKS AND RECREATION:							
CLUBHOUSE MANAGEMENT	66,278	65,457	62,746	85,257	42,098	124,353	39,096
MAINTENANCE & REPAIR	13,852	24,845	9,298	16,500	10,084	21,000	4,500
OFFICE SUPPLIES	135	416	588	500	296	500	-
FURNITURE REPAIR/REPLACEMENT	3,690	-	145	1,500	-	1,500	-
CLUB FACILITY JANITORIAL	5,850	4,835	6,600	-	-	-	-
POOL MAINTENANCE - CONTRACT	21,150	20,400	19,676	20,400	11,706	-	(20,400)
POOL REPAIRS	-	-	1,590	1,500	760	1,500	-
POOL PERMITS	280	840	560	1,000	-	1,000	-
COMMUNICATIONS (TEL, FAX, INTERNET)	7,048	6,890	7,469	7,000	4,140	8,090	1,090
FACILITY A/C & HEATING MAINTENANCE & REPAIRS	-	1,905	220	2,000	-	2,000	-
COMPUTER SUPPORT MAINTENANCE & REPAIR	-	3,089	398	1,000	126	1,000	-
PLAYGROUND EQUIPMENT & MAINTENANCE	5,625	247	185	1,000	-	1,000	-
ATHLETIC/PARK & COURT/FIELD REPAIRS	2,731	5,891	216	5,000	3,570	5,000	-
DOG WASTE STATION SUPPLIES	4,719	5,023	4,895	5,000	2,772	-	(5,000)
PEST CONTROL	2,390	2,460	2,460	2,460	1,230	2,460	-
TOTAL PARKS AND RECREATION	133,748	142,298	117,046	150,117	76,781	169,403	19,286
OTHER FINANCING SOURCES & USES - TRANSFER TO RESERVES	-	-	-	-	-	231,580	231,580
TOTAL EXPENDITURES BEFORE PROJECT BUDGET	973,179	869,943	843,878	865,931	460,929	1,176,277	310,346

**PROPOSED BUDGET FY 2022
GENERAL FUND (O&M)**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2021 YTD - MARCH	FY 2022 PROPOSED	VARIANCE 2021-2022
89 PROJECT BUDGET							-
90 PRESSURE WASHING	10,940	8,564	8,171	13,856	13,864	15,000	1,144
91 CAPITAL OUTLAY	8,945	7,396	3,750	-	-	100,000	100,000
92 TOTAL CONTINGENCY	19,885	15,960	11,921	13,856	13,864	115,000	101,144
93							
94 TOTAL EXPENDITURES	993,064	885,903	855,799	879,787	474,793	1,291,277	411,490
95							
96 EXCESS OF REVENUE OVER (UNDER) EXPEND.	38,240	69,696	95,981	-	398,403	-	-
97							
98							
99 FUND BALANCE - BEGINNING	103,992	156,815	259,535	355,516	355,516	355,516	65,303
100							
101 OTHER FINANCING SOURCES/ USES: INTERFUND TRANSFER	25,076	33,024	-	-	-	-	-
102 DECREASE FOR FUND BALANCE FORWARD	-	-	-	-	-	(75,000)	-
103 ASSIGNED FOR OPERATING CAPITAL - 2 MOS						(215,213)	
104 FUND BALANCE - ENDING	167,308	259,535	355,516	355,516	753,919	65,303	

Assessment Note: Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will allocate assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments. As a result of this process, the on-roll and off-roll assessments and related collection costs may vary from the adopted budgets.

LONG LAKE RANCH CDD - STATEMENT 3

FY 2022 PROPOSED BUDGET

RESERVES

			FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 PROPOSED
1	REVENUES:				
2	Special Assessments				
3	Tax Roll		\$175,938	\$240,550	\$0
4	INTEREST REVENUE		2,030	.	.
5	TOTAL REVENUE		177,968	240,550	-
6					
7	RESERVES EXPENDITURES:				
8	CAPITAL RESERVE		-	-	-
9	TOTAL RESERVE EXPENDITURES		-	-	-
10					
11	EXCESS OF REVENUE OVER(UNDER)EXPENDITURES		177,968	240,550	-
12					
13	OTHER FINANCING SOURCES & USES - TRANSFER IN				231,580
14					
15	FUND BALANCE BEGINNING		265,522	443,490	684,040
16	FUND BALANCE ENDING		443,490	684,040	915,620

Amounts Eligible for Expenditure in FY 22

Sidewalk Repair Allowance \$5,212

Stormwater Drainage \$95,172 There are 139 curb inlets, 21 grate inlets, 49 manholes, 41 mitered end sections, 14 yard drains, 14 control structures

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT									
ASSESSMENTS PER UNIT									
FY 2022 PROPOSED BUDGET - OCTOBER 1, 2021 - SEPTEMBER 30, 2022									

TOTAL O&M ADMIN BUDGET		\$147,715.40	TOTAL O&M FIELD BUDGET		\$1,068,562.00
COLLECTION COSTS @	2%	\$3,142.88	COLLECTION COSTS @	2%	\$22,735.36
EARLY PAYMENT DISCOUNT @	4%	<u>\$6,285.76</u>	EARLY PAYMENT DISCOUNT @	4%	<u>\$45,470.72</u>
TOTAL O&M ADMIN ASSESSMENT		\$157,144.04	TOTAL O&M FIELD ASSESSMENT		\$1,136,768.09

UNIT SIZE & PHASE	UNITS ASSESSED				ALLOCATION OF O&M ADMIN ASSESSMENT					ALLOCATION OF O&M FIELD ASSESSMENT					PER UNIT ANNUAL ASSESSMENT ⁽⁴⁾				
	O&M	SERIES 2014A-1 DEBT SERVICE ⁽¹⁾	SERIES 2015A-1 DEBT SERVICE ⁽²⁾	SERIES 2016 DEBT SERVICE ⁽³⁾	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M ADMIN	ADMIN PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M FIELD	FIELD PER LOT	O&M	SERIES 2014A-1 DEBT SERVICE	SERIES 2015A-1 DEBT SERVICE	SERIES 2016 DEBT SERVICE	TOTAL PER UNIT ⁽⁵⁾
PHASES 1 & 2																			
TOWNHOME/ATTACHED	116	116	0	0	1.00	116.0	13.65%	\$21,445.54	\$184.88	0.85	98.6	12.03%	\$136,789.52	\$1,179.22	\$1,364.10	\$637.76	\$0.00	\$0.00	\$2,001.86
SINGLE FAMILY 45'	86	86	0	0	1.00	86.0	10.12%	\$15,899.28	\$184.88	0.95	81.7	9.97%	\$113,343.85	\$1,317.95	\$1,502.83	\$850.34	\$0.00	\$0.00	\$2,353.17
SINGLE FAMILY 55'	144	142	0	0	1.00	144.0	16.94%	\$26,622.05	\$184.88	1.00	144.0	17.57%	\$199,773.74	\$1,387.32	\$1,572.19	\$1,062.93	\$0.00	\$0.00	\$2,635.12
SINGLE FAMILY 65'	35	35	0	0	1.00	35.0	4.12%	\$6,470.64	\$184.88	1.05	36.8	4.48%	\$50,983.92	\$1,456.68	\$1,641.56	\$1,169.22	\$0.00	\$0.00	\$2,810.78
PHASE 3																			
TOWNHOME/ATTACHED	83	0	83	0	1.00	83.0	9.76%	\$15,344.65	\$184.88	0.85	70.6	8.61%	\$97,875.26	\$1,179.22	\$1,364.10	\$0.00	\$637.76	\$0.00	\$2,001.86
SINGLE FAMILY 45'	28	0	28	0	1.00	28.0	3.29%	\$5,176.51	\$184.88	0.95	26.6	3.25%	\$36,902.65	\$1,317.95	\$1,502.83	\$850.34	\$0.00	\$0.00	\$2,353.17
SINGLE FAMILY 55'	110	0	110	0	1.00	110.0	12.94%	\$20,336.29	\$184.88	1.00	110.0	13.42%	\$152,604.94	\$1,387.32	\$1,572.19	\$0.00	\$1,062.93	\$0.00	\$2,635.12
SINGLE FAMILY 65'	49	0	49	0	1.00	49.0	5.76%	\$9,058.89	\$184.88	1.05	51.5	6.28%	\$71,377.49	\$1,456.68	\$1,641.56	\$0.00	\$1,169.22	\$0.00	\$2,810.78
PHASE 4																			
SINGLE FAMILY 45'	61	0	0	60	1.00	61.0	7.18%	\$11,277.40	\$184.88	0.95	58.0	7.07%	\$80,395.06	\$1,317.95	\$1,502.83	\$0.00	\$0.00	\$850.04	\$2,352.87
SINGLE FAMILY 55'	62	0	0	62	1.00	62.0	7.29%	\$11,462.27	\$184.88	1.00	62.0	7.57%	\$86,013.69	\$1,387.32	\$1,572.19	\$0.00	\$0.00	\$1,062.55	\$2,634.74
SINGLE FAMILY 65'	76	0	0	76	1.00	76.0	8.94%	\$14,050.53	\$184.88	1.05	79.8	9.74%	\$110,707.95	\$1,456.68	\$1,641.56	\$0.00	\$0.00	\$1,168.80	\$2,810.36
850					379					270					198				
LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):																			
Net Revenue to be Collected																			
					- \$9,428.64					- \$68,206.09									
					\$147,715.40					\$1,068,562.00									

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

Net Revenue to be Collected

CHANGE IN ANNUAL ASSESSMENTS PER UNIT - CAPITAL PROJECTS AT ZERO				
UNIT SIZE & PHASE	FY 2021	FY 2022	\$ DIFFERENCE	% DIFFERENCE
PHASES 1 & 2				
TOWNHOME/ATTACHED	\$1,892.41	\$2,001.86	\$109.45	6%
SINGLE FAMILY 45'	\$2,234.40	\$2,353.17	\$118.77	5%
SINGLE FAMILY 55'	\$2,511.70	\$2,635.12	\$123.42	5%
SINGLE FAMILY 65'	\$2,682.69	\$2,810.78	\$128.09	5%
PHASE 3				
TOWNHOME/ATTACHED	\$1,892.41	\$2,001.86	\$109.45	6%
SINGLE FAMILY 45'	\$2,234.40	\$2,353.17	\$118.77	5%
SINGLE FAMILY 55'	\$2,511.70	\$2,635.12	\$123.42	5%
SINGLE FAMILY 65'	\$2,682.69	\$2,810.78	\$128.09	5%
PHASE 4				
SINGLE FAMILY 45'	\$2,234.10	\$2,352.87	\$118.77	5%
SINGLE FAMILY 55'	\$2,511.32	\$2,634.74	\$123.42	5%
SINGLE FAMILY 65'	\$2,682.27	\$2,810.36	\$128.09	5%

ADMIN BUDGET BREAKDOWN	
FINANCIAL & ADMIN	\$111,364.40
INSURANCE	\$20,049.00
DEBT SERVICE ADMIN	\$16,302.00
TOTAL ADMIN BUDGET	\$147,715.40
CHANGE IN ADMIN BUDGET	
FY 2020-2021	\$123,562.00
FY 2021-2022	\$147,715.40
Total Difference	\$24,153.40

FIELD BUDGET BREAKDOWN	
UTILITIES	\$250,760.00
SECURITY	\$15,252.00
PHYSICAL ENVIRONMENT	\$357,067.00
ROAD & STREET	\$4,500.00
PARKS & RECREATION	\$169,403.00
CONTINGENCY	\$115,000.00
TRANSFERS TO RESERVES	\$231,580.00
LESS: FUND BALANCE FORWARD	\$-75,000.00
TOTAL FIELD BUDGET	\$1,068,562.00

CHANGE IN FIELD BUDGET	
FY 2020-2021	\$996,775.00
FY 2021-2022	\$1,068,562.00
Total Difference	<u>\$71,787.00</u>

⁽¹⁾ Reflects the total number of lots with Series 2014A-1 debt outstanding.

⁽²⁾ Reflects the total number of lots with Series 2015A-1 debt outstanding.

⁽³⁾ Reflects the total number of lots with Series 2016 debt outstanding.

⁽⁴⁾ Annual debt service assessments per unit adopted in connection with the Series 2014A-1 2015A-1 & 2016 bond issuances. Annual Assessments includes principal, interest, Pasco County collection costs and early payment discounts.

⁽⁵⁾ Annual assessments that will appear on the November, 2021 Pasco County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
EXPENDITURES GENERAL ADMINISTRATIVE:			
BOARD OF SUPERVISORS SALARIES	BOARD OF SUPERVISORS	\$ 9,600.00	PER MEETING. 4 BOARD MEMBERS @ 200 EACH
PAYROLL TAXES (BOS STAFF)	FICA & FUTA	\$ 734.40	PAYROLL TAXED AT 7.65% (Board Of Supervisors)
PAYROLL SERVICE FEES	INNOVATIVE	\$ 600.00	APPROXIMATES \$50 PER PAY PERIOD & YE PROCESSING OF \$50
ADMINISTRATIVE SERVICES	DPFG	\$ 3,610.00	Services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of the agenda
MANAGEMENT CONSULTING SERVICES	DPFG	\$ 18,530.00	Services include the conducting of (1) two and one-half (2.5) hour board meeting per month, (one) 1 workshop per year, overall administration of District functions, and all required state and local filings, preparation of annual budget, purchasing and risk management.
FINANCIAL & REVENUE COLLECTIONS	DPFG	\$ 3,850.00	Services include all functions necessary for the timely billing, collection and reporting of the District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. Inclusive of assessment roll preparation and certification to the County
ASSESSMENT ROLL	No Longer Utilized	\$ -	No Longer Utilized
ACCOUNTING SERVICES	DPFG	\$ 16,850.00	Services include the preparation and delivery of the District's financial statements in accordance with GASB, accounts payable and receivable functions, asset tracking, the administration of reports required by the State of Florida
BANK FEES	VARIOUS	\$ 150.00	AMOUNT IS FOR MISC ITEMS SUCH AS PRINTED CHECKS OR ANY RETURNED DEPOSITS
MEETING OVERCHARGES	VARIOUS	\$ 500.00	Miscellaneous items for administrative - such as meeting overtime
AUDITING	GRAU	\$ 6,000.00	State law requires the District to undertake an annual independent audit. The budgeted amount reflects an estimated amount as the District will need to go out for RFP
REGULATORY AND PERMIT FEES	FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITIES	\$ 175.00	STATUTORILY FIXED
TAX COLLECTOR/PROPERTY APPRAISER	PASCO COUNTY GOVERNMENT	\$ 250.00	Property tax related to 2042 Lake Waters Place and 19037 Long Lake Ranch Blvd.
LEGAL ADVERTISEMENTS	VARIOUS PUBLICATIONS	\$ 1,500.00	The District is required to advertise various items pursuant to Statutory requirements. The items include meeting schedules, special meeting notices, public hearings and bidding, etc. for the District and any other statutory requirements.
ENGINEERING SERVICES	JOHNSON ENGINEERING	\$ 17,000.00	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments throughout the year. Amount reflected is based on current spending.
TECHNOLOGY SERVICES & WEBSITE ADMIN	CAMPUS SUITE	\$ 2,015.00	Campus Suite to provide ADA compliance for website platform and the remediation of 750 pages of documents. An additional \$25 for annual domain registration and an additional \$500 for DPFG to upload documents and maintain information on the website
LEGAL SERVICES	HOPPING GREEN & SAMS	\$ 30,000.00	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Management throughout the year. Amount is based on current spending of the District for this service.
TOTAL FINANCIAL & ADMINISTRATIVE		\$ 111,364	
INSURANCE			
INSURANCE (PUBLIC OFFICIALS & PROPERTY & CASUALTY)	EGIS	\$ 5,919.00	The District will incur expenditures for public officials' liability insurance for the Board and Staff. Pursuant to agent confirmation
PROPERTY INSURANCE	US BANK	\$ 14,130.00	The District has insurance expenditures related to insuring assets owned by the District and for its general liability needs with EGIS Insurance Advisors. The amount depicted was confirmed with the insurance carrier.
TOTAL INSURANCE		\$ 20,049.00	
DEBT SERVICE ADMINISTRATION			
DISCLOSURE REPORT	DPFG	\$ 3,850.00	The consultant shall serve as the District's dissemination agent under any applicable continuing disclosure undertaking of the District, which shall include fulfilling all duties of the Dissemination Agent set forth via the Trust Indenture
ARBITRAGE REBATE REPORT	LLS TAX SOLUTIONS	\$ 1,300.00	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.
TRUSTEE FEES	US BANK	\$ 11,152.00	Confirmed amount with U.S. Bank - Trustee for outstanding Series and for the oversight of the various trust accounts related to the Series outstanding bonds. The trustee is chosen as part of the bond issuance process.
TOTAL DEBT SERVICE ADMINISTRATION		\$ 16,302.00	

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
UTILITIES			
UTILITIES - ELECTRICITY	DUKE ENERGY	\$ 57,200.00	Estimated and increased 4%
UTILITIES - STREETLIGHTS	DUKE ENERGY	\$ 159,600.00	Estimated
UTILITIES - WATER/SEWER	PASCO COUNTY UTILITIES	\$ 33,000.00	Water and swer services for 0 Community Center and 18981 Long Lake Ranch Blvd.
UTILITIES - SOLID WASTE REMOVAL	COUNTY SANITATION	\$ 960.00	Solid waste disposal services at \$80 per month
TOTAL UTILITIES		\$ 250,760.00	
SECURITY			
SECURITY MONITORING SERVICES	SECURITEAM	\$ 6,252.00	VIRTUAL SECURITY GUARD SERVICE - QUARTERLY REMOTE VIDEO MONITORING - \$1,335 QUARTERLY AND REMOTE SUPPORT AGREEMENT - \$228 QUARTERLY
SECURITY MISCELLANEOUS EXPENSE (EQUIPMENT REPAIRS & MAINT. ACCESS	SECURITEAM	\$ 9,000.00	VARIOUS REPAIRS & MAINTENANCE TO THE EXISTING HARDWARE INFRASTRUCTURE
TOTAL SECURITY		\$ 15,252.00	
PHYSICAL ENVIRONMENT			
FIELD SERVICES (DPFG0	DPFG	\$ 4,815.00	Services include oversight of field services maintenance, including managing vendor contracts relating to District facilities and landscape/irrigation maintenance
FOUNTAIN SERVICE REPAIRS & MAINTENANCE	STEADFAST ENVIRONMENTAL	\$ 2,500.00	Equipment under agreement is (1) Vertex fountain at Borrow Lake, (1) at Pond 20, (1) at Pond 30, & (2) at Big Lake. Includes inspection of moving parts, wear and tear, filter cleaning and nozzle celaning - \$1,920. Added additional for parts for repair if needed
AQUATIC MAINTENANCE	GHS ENVIRONMENTAL	\$ 29,520.00	Aquatic weed control in the 26 ponds/floodplain areas
MITIGATION AREA MONITORING & MAINTENANCE	FLORIDA NATIVES NURSERY	\$ 3,100.00	Mitigation Maintenance & Compliance Monitoring
AQUATIC PLANT REPLACEMENT	GHS ENVIRONMENTAL	\$ 2,500.00	Plantings to increase the overall health of the pond while also providing for erosion stabilization
STORMWATER SYSTEM MAINTENANCE	MISCELLANEOUS	\$ 500.00	AS NEEDED FOR REPAIRS
MIDFE FLY TREATMENTS	GHS ENVIRONMENTAL	\$ -	AS NEEDED
FISH STOCKING	GHS ENVIRONMENTAL	\$ 11,100.00	MOSQUITO FISH STOCKING
LAKE & POND MAINTENANCE	MISCELLANEOUS	\$ 2,000.00	MISCELLANEOUS RELATED TO THE MAINTENANCE OF PONDS & LAKES
ENTRY & WALLS MAINTENANCE	MISCELLANEOUS	\$ 5,500.00	MISCELLANEOUS REPAIRS NEEDED FOR WALLS AND ENTRY WAYS
LANDSCAPE MAINTENANCE - CONTRACT	DOWN TO EARTH	\$ 183,982.00	BASE CONTRACT PROVIDES FOR MOWING, EDGING, SHRUB CARE, TREE MAINTENANCE, IRRIGATION INSPECTION AND FERTILIZATIONS
LANDSCAPE REPLACEMENT MULCH	DOWN TO EARTH	\$ 46,000.00	DOWN TO EARTH MULCH - \$36,000 PER APPLICATION FOR 800 CY. ADDITIONAL MULCH NEEDS INCREASED BY 700 CY
LANDSCAPE REPLACEMENT ANNUALS	DOWN TO EARTH	\$ 24,000.00	ANNUALS ARE ESTIMATED AT \$1.65 EACH WITH 4 ROTATIONS
LANDSCAPE REPLACEMENT PLANTS & SHRUBS	DOWN TO EARTH	\$ 25,000.00	ADDITIONAL AMOUNTS APPROPRIATED FOR THE REPLACEMENT OF PLANT ASSETS
OTHER LANDSCAPE-FIRE ANT TREAT	DOWN TO EARTH	\$ 1,500.00	AS NEEDED FOR THE TREATMENT OF FIRE ANTS
IRRIGATION REPAIRS & MAINTENANCE	DOWN TO EARTH	\$ 6,000.00	ESTIMATED FOR PARTS & LABOR TO REPAIR THE IRRIGATION SYSTEM
DECORATIVE LIGHT MAINTENANCE	ILLUMINATION HOLIDAY LIGHTING	\$ 9,050.00	HOLIDAY LIGHTING FOR 12 ENTRY MONUMENTS - \$7,200 AND MAIN ENTRANCE - \$1,850
TOTAL PHYSICAL ENVIROMENT		\$ 357,067.00	

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS (SCOPE OF SERVICE)
63	ROAD & STREET FACILITIES			
64	SIDEWALK REPAIR & MAINTENANCE	MISCELLANEOUS	\$ 1,000.00	REPAIRS FOR ANY SIDEWALK RELATED ISSUES
65	ROADWAY REPAIR & MAINTENANCE	MISCELLANEOUS	\$ 1,000.00	REPAIRS FOR ANY ROADWAY ISSUES
66	SIGNAGE REPAIR & REPLACEMENT	MISCELLANEOUS	\$ 2,500.00	REPAIRS FOR ANY STREET SIGNS
67	TOTAL ROAD & STREET FACILITIES		\$ 4,500.00	
68				
69	PARKS AND RECREATION			
70	CLUBHOUSE MANAGEMENT	VESTA PROPERTY MANAGEMENT	\$ 124,353.00	Clubhouse Manager is at \$75,030 and facility attendants are \$18,122. Part time assistant included at \$31,200 for pool service and dog waste management
71	MAINTENANCE REPAIR	MISCELLANEOUS	\$ 21,000.00	As needed for the repair & maintenance
72	OFFICE SUPPLIES	MISCELLANEOUS	\$ 500.00	Office Supplies for the facility
73	FURNITURE REPAIR/REPLACEMENT	MISCELLANEOUS	\$ 1,500.00	AS NEEDED FOR FURNITURE REPAIR & MAINTENANCE
74	CLUB FACILITY JANITORIAL	NOT APPLICABLE	\$ -	NO LONGER UTILIZED
75	POOL MAINTENANCE - CONTRACT	VESTA PROPERTY MANAGEMENT	\$ -	SERVICE TO BE PERFORMED 3X WEEKLY FOR 2 POOLS, ALL CHEMICALS ARE INCLUDED. INCLUDED IN THE VESTA CONTRACT
76	POOL MAINTENANCE & REPAIRS	PROTEUS POOLS	\$ 1,500.00	ADDITIONAL SERVICE REPAIRS FOR THE POOLS
77	POOL PERMIT	STATE OF FLORIDA DEPARTMENT OF HEALTH	\$ 1,000.00	ESTIMATED
78	COMMUNICATIONS (TEL, CELL, INT)	SPECTRUM	\$ 8,090.00	Service for business internet, business voice and business tv. Additionally for Sirius Subscription - \$350. Service provided at 2042 Lake Waters Place and 18981 Liong Lake Blvd.
79	FACILITY A/C & HEATING MAINTENANCE & REPAIRS	AS NEEDED	\$ 2,000.00	As needed for repairs to HVAC system
80	COMPUTER SUPPORT MAINTENANCE & REPAIR	AS NEEDED	\$ 1,000.00	As needed repairs for the repairs of the computer system
81	PLAYGROUND EQUIPMENT & MAINTENANCE	AS NEEDED	\$ 1,000.00	As needed for repairs of playground equipment
82	ATHLETIC/PARK & COURT/FIELD REPAIRS	AS NEEDED	\$ 5,000.00	As needed for repairs to the athletic park
83	DOG WASTE STATION SUPPLIES	VESTA PROPERTY MANAGEMENT	\$ -	Twice weekly remove all waste from every receptacle within the community. Bags are included. Replace trash can liners. Included in the VESTA amenity contract
84	PEST CONTROL	NVIROTECH	\$ 2,460.00	Pursuant to contract for pest control services
85	TOTAL PARKS AND RECREATION		\$ 169,403.00	
86				
87	OTHER FINANCING SOURCES: TRANSFER TO RESERVES		\$ 231,580.00	Transfer to Reserves pursuant to the reserve study
88				
89	CONTINGENCY			
90	PRESSURE WASHING		\$ 15,000.00	For miscellaneous items such as pressure washing
91	CAPITAL OUTLAY		\$ 100,000.00	
92	TOTAL CONTINGENCY & CAPITAL OUTLAY		\$ 115,000.00	

LONG LAKE RANCH COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE BUDGET
FY 2022 PROPOSED BUDGET - OCTOBER 1, 2021 - SEPTEMBER 30, 2022

Chart of Accounts	Series 2014A-1	Series 2015A-1	Series 2016	FY 2021-2022 Budget
REVENUES				
SPECIAL ASSESSMENTS				
NET SPECIAL ASSESSMENTS ⁽¹⁾	\$ 319,275	\$ 235,938	\$ 193,413	\$ 748,625
TOTAL REVENUES	319,275	235,938	193,413	748,625
EXPENDITURES				
5/1/2022				
DEBT SERVICE REQUIREMENT				
INTEREST	118,294	89,769	64,853	272,916
PRINCIPAL	85,000	55,000	65,000	205,000
11/1/2022				
DEBT SERVICE REQUIREMENT				
INTEREST	115,903	88,119	63,553	267,575
PRINCIPAL	-	-	-	-
TOTAL EXPENDITURES	319,197	232,888	193,406	745,491
EXCESS OF REVENUES OVER EXPENDITURES	\$ 78	\$ 3,050	\$ 6	\$ 3,134

Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

6%

Gross Debt Service Assessments **\$ 796,410**

⁽¹⁾ Maximum Annual Debt Service (MADS) less any prepaid assessments received.